

Form 990

## Return of Organization Exempt From Income Tax

OMB No 1545-0047

2009

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

► The organization may have to use a copy of this return to satisfy state reporting requirements

## A For the 2009 calendar year, or tax year beginning 01-01-2009 and ending 12-31-2009

|  |   |   |
|--|---|---|
| <input type="checkbox"/> Check if applicable       | <b>C</b> Name of organization<br>THE LAW ENFORCEMENT ALLIANCE OF AMERICA INC                      | <b>D</b> Employer identification number<br>54-1798397 |
| <input type="checkbox"/> Address change            | Doing Business As   | <b>E</b> Telephone number<br>(703) 847-2677           |
| <input type="checkbox"/> Name change               | Number and street (or P O box if mail is not delivered to street address)<br>5538 PORT ROYAL ROAD | <b>F</b> Room/suite<br>G Gross receipts \$ 712,140    |
| <input type="checkbox"/> Initial return            |   |   |
| <input type="checkbox"/> Terminated                |   |   |
| <input checked="" type="checkbox"/> Amended return | City or town, state or country, and ZIP + 4<br>SPRINGFIELD, VA 22151                              |   |
| <input type="checkbox"/> Application pending       |   |   |

|  |   |
|--|---|
| <b>F</b> Name and address of principal officer<br>TED DEEDS<br>5538 PORT ROYAL ROAD<br>SPRINGFIELD, VA 22151 | <b>H(a)</b> Is this a group return for affiliates?<br><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
|--|---|

**I** Tax-exempt status  501(c) (4) ► (insert no)  4947(a)(1) or  527**J Website:** ► WWW LEAA.ORG**K** Form of organization  Corporation  Trust  Association  Other ► **L** Year of formation 1999 **M** State of legal domicile VA

## Part I Summary

|  |             |
|--|-------------|
| <b>1</b> Briefly describe the organization's mission or most significant activities<br>EDUCATION/PUBLIC AWARENESS/TRAINING |             |
| <b>2</b> Check this box ► if the organization discontinued its operations or disposed of more than 25% of its net assets   |             |
| <b>3</b> Number of voting members of the governing body (Part VI, line 1a) . . . . .                                       | <b>3</b> 25 |
| <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) . . . . .                           | <b>4</b> 25 |
| <b>5</b> Total number of employees (Part V, line 2a) . . . . .   | <b>5</b> 3  |
| <b>6</b> Total number of volunteers (estimate if necessary) . . . . .  | <b>6</b> 0  |
| <b>7a</b> Total gross unrelated business revenue from Part VIII, column (C), line 12 . . . . .                             | <b>7a</b> 0 |
| <b>b</b> Net unrelated business taxable income from Form 990-T, line 34 . . . . .  | <b>7b</b>   |

|  |                             |                             |
|--|-----------------------------|-----------------------------|
| <b>8</b> Contributions and grants (Part VIII, line 1h) . . . . .                                     | <b>Prior Year</b> 2,263,227 | <b>Current Year</b> 708,066 |
| <b>9</b> Program service revenue (Part VIII, line 2g) . . . . .                                      |                             | 0                           |
| <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .                    |                             | 1,496                       |
| <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)                   |                             | 54,155                      |
| <b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . . |                             | 2,317,383                   |
|  |                             | 712,140                     |

|   |  |           |
|---|--|-----------|
| <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) . . . . .        |  | 0         |
| <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) . . . . .           |  | 0         |
| <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) |  | 258,310   |
| <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) . . . . .          |  | 572,562   |
| <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ► 374,891                |  |           |
| <b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) . . . . .            |  | 1,430,403 |
| <b>18</b> Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)          |  | 2,261,275 |
| <b>19</b> Revenue less expenses Subtract line 18 from line 12 . . . . .                     |  | 56,108    |
|   |  | 47,879    |

|   |   |                            |
|---|---|----------------------------|
| <b>20</b> Total assets (Part X, line 16) . . . . .                            | <b>Beginning of Current Year</b> 31,899 | <b>End of Year</b> 128,083 |
| <b>21</b> Total liabilities (Part X, line 26) . . . . .                       |   | 73,393                     |
| <b>22</b> Net assets or fund balances Subtract line 21 from line 20 . . . . . |   | -41,494                    |
|   |   | 127,799                    |

## Part II Signature Block

|   |                    |  |
|---|--------------------|--|
| Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge |                    |  |
| <b>*****</b><br>Signature of officer<br>TED DEEDS CHIEF OPERATING OFFICER<br>Type or print name and title   | 2010-08-09<br>Date |  |

|                                 |   |                 |  |  |
|---------------------------------|---|-----------------|--|--|
| <b>Paid Preparer's Use Only</b> | Preparer's signature ► NAN MILLER CPA   | Date 2011-10-10 | Check if self-employed <input checked="" type="checkbox"/> | Preparer's identifying number (see instructions) |
|                                 | Firm's name (or yours if self-employed), address, and ZIP + 4 ► NAN MILLER CPA<br>2450 VIRGINIA AVE NW E309<br>WASHINGTON, DC 20037 |                 |  | EIN ►  |
|                                 |   |                 |  | Phone no ► (202) 463-7600                        |

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

### **Part III Statement of Program Service Accomplishments**

**1 Briefly describe the organization's mission**

## EDUCATION/PUBLIC AWARENESS/TRAINING

- 2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . .  Yes  No  
If "Yes," describe these new services on Schedule O

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . .  Yes  No  
If "Yes," describe these changes on Schedule O

**4** Describe the exempt purpose achievements for each of the organization's three largest program services by expenses  
Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

**4a** (Code ) (Expenses \$ 166,864 including grants of \$ ) (Revenue \$ 291,555 )

## **ENHANCEMENT AND EDUCATION TO FURTHER THE UNDERSTANDING OF AND THE NEED FOR REVISION IN THE CURRENT CRIMINAL JUSTICE SYSTEM AND EDUCATION OF THE PUBLIC REGARDING SECOND AMENDMENT RIGHTS**

**4b** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$

**4c** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$

**4d** Other program services (Describe in Schedule Q)

(Expenses \$                ) including grants of \$                ) (Revenue \$                )

**4e Total program service expenses** \$ 166,864

**Part IV Checklist of Required Schedules**

- 1** Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .
- 2** Is the organization required to complete Schedule B, Schedule of Contributors? . . . . .
- 3** Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .
- 4** **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .
- 5** **Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III . . . . .
- 6** Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I . . . . .
- 7** Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II . . . . .
- 8** Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .
- 9** Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV . . . . .
- 10** Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V . . . . .
- 11** Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. . . . .  
 • Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.  
 • Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.  
 • Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.  
 • Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.  
 • Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.  
 • Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X.
- 12** Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII . . . . .
- 12A** Was the organization included in consolidated, independent audited financial statements for the tax year? 

|     |    |
|-----|----|
| Yes | No |
|-----|----|

 . . . . .  
 If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional . . . . . 

|     |    |
|-----|----|
| 12A | No |
|-----|----|

 . . . . .
- 13** Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .
- 14a** Did the organization maintain an office, employees, or agents outside of the United States? . . . . .  
**b** Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I . . . . .
- 15** Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U.S.? If "Yes," complete Schedule F, Part II . . . . .
- 16** Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U.S.? If "Yes," complete Schedule F, Part III . . . . .
- 17** Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I . . . . .
- 18** Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .
- 19** Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .
- 20** Did the organization operate one or more hospitals? If "Yes," complete Schedule H . . . . .

|            | Yes | No |
|------------|-----|----|
| <b>1</b>   |     | No |
| <b>2</b>   |     | No |
| <b>3</b>   |     | No |
| <b>4</b>   |     |    |
| <b>5</b>   |     | No |
| <b>6</b>   |     | No |
| <b>7</b>   |     | No |
| <b>8</b>   |     | No |
| <b>9</b>   |     | No |
| <b>10</b>  |     | No |
| <b>11</b>  |     | No |
| <b>12</b>  |     | No |
| <b>13</b>  |     | No |
| <b>14a</b> |     | No |
| <b>14b</b> |     | No |
| <b>15</b>  |     | No |
| <b>16</b>  |     | No |
| <b>17</b>  | Yes |    |
| <b>18</b>  |     | No |
| <b>19</b>  |     | No |
| <b>20</b>  |     | No |

**Part IV Checklist of Required Schedules (continued)**

|            |   |            |     |    |
|------------|---|------------|-----|----|
| <b>21</b>  | Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II  | <b>21</b>  |     | No |
| <b>22</b>  | Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III   | <b>22</b>  |     | No |
| <b>23</b>  | Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J                | <b>23</b>  | Yes |    |
| <b>24a</b> | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to line 25 | <b>24a</b> |     | No |
| <b>b</b>   | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?   | <b>24b</b> |     |    |
| <b>c</b>   | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?  | <b>24c</b> |     |    |
| <b>d</b>   | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?   | <b>24d</b> |     |    |
| <b>25a</b> | <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I  | <b>25a</b> |     | No |
| <b>b</b>   | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I       | <b>25b</b> |     | No |
| <b>26</b>  | Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II                                    | <b>26</b>  | Yes |    |
| <b>27</b>  | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III            | <b>27</b>  |     | No |
| <b>28</b>  | Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)   | <b>28a</b> |     | No |
| <b>a</b>   | A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV   | <b>28b</b> |     | No |
| <b>b</b>   | A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV  | <b>28c</b> |     | No |
| <b>c</b>   | An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or owner? If "Yes," complete Schedule L, Part IV   | <b>29</b>  |     | No |
| <b>30</b>  | Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M  | <b>30</b>  |     | No |
| <b>31</b>  | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M  | <b>31</b>  |     | No |
| <b>32</b>  | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I  | <b>32</b>  |     | No |
| <b>33</b>  | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II  | <b>33</b>  |     | No |
| <b>34</b>  | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I  | <b>34</b>  | Yes |    |
| <b>35</b>  | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1   | <b>35</b>  | Yes |    |
| <b>36</b>  | Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2   | <b>36</b>  |     |    |
| <b>37</b>  | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI   | <b>37</b>  |     | No |
| <b>38</b>  | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O  | <b>38</b>  | Yes |    |

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

|            |  | Yes        | No  |
|------------|--|------------|-----|
| <b>1a</b>  | Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable   | <b>1a</b>  | 2   |
| <b>1b</b>  | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable  | <b>1b</b>  | 0   |
| <b>c</b>   | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?   | <b>1c</b>  | Yes |
| <b>2a</b>  | Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return  | <b>2a</b>  | 3   |
| <b>b</b>   | If at least one is reported on line 2a, did the organization file all required federal employment tax returns?<br><b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)                               | <b>2b</b>  | Yes |
| <b>3a</b>  | Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?   | <b>3a</b>  | No  |
| <b>b</b>   | If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O   | <b>3b</b>  |     |
| <b>4a</b>  | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?                                   | <b>4a</b>  | No  |
| <b>b</b>   | If "Yes," enter the name of the foreign country ► See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts   |            |     |
| <b>5a</b>  | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?  | <b>5a</b>  | No  |
| <b>b</b>   | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?   | <b>5b</b>  | No  |
| <b>c</b>   | If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?  | <b>5c</b>  |     |
| <b>6a</b>  | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?  | <b>6a</b>  | Yes |
| <b>b</b>   | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?  | <b>6b</b>  | Yes |
| <b>7</b>   | <b>Organizations that may receive deductible contributions under section 170(c).</b>   | <b>7a</b>  | No  |
| <b>a</b>   | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?  | <b>7b</b>  |     |
| <b>b</b>   | If "Yes," did the organization notify the donor of the value of the goods or services provided?  | <b>7c</b>  | No  |
| <b>c</b>   | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?   | <b>7d</b>  |     |
| <b>d</b>   | If "Yes," indicate the number of Forms 8282 filed during the year  | <b>7e</b>  | No  |
| <b>e</b>   | Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  | <b>7f</b>  | No  |
| <b>f</b>   | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?   | <b>7g</b>  |     |
| <b>g</b>   | For all contributions of qualified intellectual property, did the organization file Form 8899 as required?   | <b>7h</b>  |     |
| <b>h</b>   | For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?  | <b>8</b>   |     |
| <b>8</b>   | <b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | <b>9a</b>  |     |
| <b>9</b>   | <b>Sponsoring organizations maintaining donor advised funds.</b>   | <b>9b</b>  |     |
| <b>a</b>   | Did the organization make any taxable distributions under section 4966?  |            |     |
| <b>b</b>   | Did the organization make a distribution to a donor, donor advisor, or related person?   |            |     |
| <b>10</b>  | <b>Section 501(c)(7) organizations.</b> Enter  | <b>10a</b> |     |
| <b>a</b>   | Initiation fees and capital contributions included on Part VIII, line 12   | <b>10b</b> |     |
| <b>b</b>   | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities  |            |     |
| <b>11</b>  | <b>Section 501(c)(12) organizations.</b> Enter   | <b>11a</b> |     |
| <b>a</b>   | Gross income from members or shareholders  | <b>11b</b> |     |
| <b>b</b>   | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)  |            |     |
| <b>12a</b> | <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?  | <b>12a</b> |     |
| <b>b</b>   | If "Yes," enter the amount of tax-exempt interest received or accrued during the year  | <b>12b</b> |     |

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

### Section A. Governing Body and Management

|  |           | Yes | No |
|--|-----------|-----|----|
| <b>1a</b> Enter the number of voting members of the governing body . . .   | <b>1a</b> | 25  |    |
| <b>b</b> Enter the number of voting members that are independent . . .   | <b>1b</b> | 25  |    |
| <b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .   | <b>2</b>  |     | No |
| <b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . . | <b>3</b>  |     | No |
| <b>4</b> Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? . . . . .   | <b>4</b>  |     | No |
| <b>5</b> Did the organization become aware during the year of a material diversion of the organization's assets? . . . . .   | <b>5</b>  | Yes |    |
| <b>6</b> Does the organization have members or stockholders? . . . . .   | <b>6</b>  | Yes |    |
| <b>7a</b> Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .  | <b>7a</b> | Yes |    |
| <b>b</b> Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .   | <b>7b</b> |     | No |
| <b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following  |           |     |    |
| <b>a</b> The governing body? . . . . .   | <b>8a</b> | Yes |    |
| <b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .   | <b>8b</b> | Yes |    |
| <b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .        | <b>9</b>  |     | No |

### Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

|   |            | Yes | No |
|---|------------|-----|----|
| <b>10a</b> Does the organization have local chapters, branches, or affiliates? . . . . .  | <b>10a</b> |     | No |
| <b>b</b> If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? . . . . .   | <b>10b</b> |     |    |
| <b>11</b> Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?  | <b>11</b>  | Yes |    |
| <b>11A</b> Describe in Schedule O the process, if any, used by the organization to review the Form 990 . . . . .  |            |     |    |
| <b>12a</b> Does the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .   | <b>12a</b> |     | No |
| <b>b</b> Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .  | <b>12b</b> |     |    |
| <b>c</b> Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done . . . . .   | <b>12c</b> |     |    |
| <b>13</b> Does the organization have a written whistleblower policy? . . . . .  | <b>13</b>  |     | No |
| <b>14</b> Does the organization have a written document retention and destruction policy? . . . . .   | <b>14</b>  |     | No |
| <b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?  |            |     |    |
| <b>a</b> The organization's CEO, Executive Director, or top management official . . . . .   | <b>15a</b> | Yes |    |
| <b>b</b> Other officers or key employees of the organization . . . . .  | <b>15b</b> | Yes |    |
| If "Yes" to line a or b, describe the process in Schedule O (See instructions )   |            |     |    |
| <b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .  | <b>16a</b> |     | No |
| <b>b</b> If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? . . . . . | <b>16b</b> |     |    |

### Section C. Disclosure

|   |  |
|---|--|
| <b>17</b> List the States with which a copy of this Form 990 is required to be filed ► AL , AZ , AK , AR , CA , CO , CT , FL , GA , HI , IL , IA , KS , KY , LA , ME , MD , MA , MI , MN , MS , MO , MT , NE , NH , NJ , NV , ND , OH , OK , OR , PA , RI , SC , TN , TX , UT , WA , WI , WY , VA |  |
| <b>18</b> Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply   |  |
| <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request  |  |
| <b>19</b> Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table   |  |
| <b>20</b> State the name, physical address, and telephone number of the person who possesses the books and records of the organization ►<br>THE ORGANIZATION<br>SAME AS<br>PAGE, VA 22151<br>(703) 847-2677   |  |

## **Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
  - List all of the organization's **current** key employees See instructions for definition of "key employee "
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
  - List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order: individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons.

Check this box if the organization did not compensate any current or former officer, director, trustee or key employee.

|                 |         |  |
|-----------------|---------|--|
| <b>1b Total</b> | 106,859 |  |
|-----------------|---------|--|

- 2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ►1

|   |          | <b>Yes</b> | <b>No</b> |
|---|----------|------------|-----------|
| <b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual  | <b>3</b> | Yes        |           |
| <b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual | <b>4</b> |            | No        |
| <b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person                                     | <b>5</b> |            | No        |

## Section B. Independent Contractors

- 1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

| (A)<br>Name and business address  | (B)<br>Description of services | (C)<br>Compensation |
|---|--------------------------------|---------------------|
|   |                                |                     |
|   |                                |                     |
|   |                                |                     |
|   |                                |                     |
| <b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ► |                                |                     |

**Part VIII Statement of Revenue**

|   |  | (A)<br>Total revenue           | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from<br>tax under<br>sections<br>512, 513, or<br>514 |
|---|--|--------------------------------|--|---|---|
|   |  |                                |  |   |   |
| <b>Contributions, gifts, grants<br/>and other similar amounts</b> | <b>1a</b> Federated campaigns . . . . . <b>1a</b><br><b>b</b> Membership dues . . . . . <b>1b</b> 16,555<br><b>c</b> Fundraising events . . . . . <b>1c</b><br><b>d</b> Related organizations . . . . . <b>1d</b><br><b>e</b> Government grants (contributions) <b>1e</b><br><b>f</b> All other contributions, gifts, grants, and<br>similar amounts not included above <b>1f</b> 691,511<br><b>g</b> Noncash contributions included in<br>lines 1a-1f \$ _____<br><b>h</b> <b>Total.</b> Add lines 1a-1f . . . . . ► 708,066  |                                |  |   |   |
| <b>Program Service Revenue</b>                                    | <b>2a</b> _____<br><b>b</b> _____<br><b>c</b> _____<br><b>d</b> _____<br><b>e</b> _____<br><b>f</b> All other program service revenue<br><b>g</b> <b>Total.</b> Add lines 2a-2f . . . . . ►  | Business Code                  |  |   |   |
| <b>Other Revenue</b>  | <b>3</b> Investment income (including dividends, interest<br>and other similar amounts) . . . . . ► 3 3<br><b>4</b> Income from investment of tax-exempt bond proceeds . . . ►<br><b>5</b> Royalties . . . . . ►<br><b>6a</b> Gross Rents<br><b>b</b> Less rental expenses<br><b>c</b> Rental income or (loss)<br><b>d</b> Net rental income or (loss) . . . . . ►<br><b>7a</b> Gross amount from sales of assets other than inventory<br><b>b</b> Less cost or other basis and sales expenses<br><b>c</b> Gain or (loss) 1,493<br><b>d</b> Net gain or (loss) . . . . . ► 1,493 1,493 | (I) Real      (II) Personal    |  |   |   |
|   | <b>8a</b> Gross income from fundraising events (not including<br>\$ _____<br>of contributions reported on line 1c)<br>See Part IV, line 18 . . . . .<br><b>a</b><br><b>b</b> Less direct expenses . . . . . <b>b</b><br><b>c</b> Net income or (loss) from fundraising events . . . . . ►  | (I) Securities      (II) Other |  |   |   |
|   | <b>9a</b> Gross income from gaming activities<br>See Part IV, line 19 . . . . .<br><b>a</b><br><b>b</b> Less direct expenses . . . . . <b>b</b><br><b>c</b> Net income or (loss) from gaming activities . . . . . ►  |                                |  |   |   |
|   | <b>10a</b> Gross sales of inventory, less returns and allowances . . . . .<br><b>a</b><br><b>b</b> Less cost of goods sold . . . . . <b>b</b><br><b>c</b> Net income or (loss) from sales of inventory . . . . . ►   |                                |  |   |   |
|   | Miscellaneous Revenue  | Business Code                  |  |   |   |
|   | <b>11a</b> EXPENSE REIMBURSEMENTS  | 900,099                        | 2,578  | 2,578                                   |   |
|   | <b>b</b> _____<br><br><b>c</b> _____<br><br><b>d</b> All other revenue . . . . .   |                                |  |   |   |
|   | <b>e</b> <b>Total.</b> Add lines 11a-11d . . . . . ►   | 2,578                          |  |   |   |
|   | <b>12</b> <b>Total revenue.</b> See Instructions . . . . . ►   | 712,140                        | 4,071  |   | 3   |

**Part IX Statement of Functional Expenses****Section 501(c)(3) and 501(c)(4) organizations must complete all columns.****All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).**

| <b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>  | <b>(A)<br/>Total expenses</b> | <b>(B)<br/>Program service<br/>expenses</b> | <b>(C)<br/>Management and<br/>general expenses</b> | <b>(D)<br/>Fundraising<br/>expenses</b> |
|--|-------------------------------|---|--|---|
| <b>1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21</b>  |                               |   |  |   |
| <b>2 Grants and other assistance to individuals in the U S See Part IV, line 22</b>  |                               |   |  |   |
| <b>3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16</b>   |                               |   |  |   |
| <b>4 Benefits paid to or for members</b>   |                               |   |  |   |
| <b>5 Compensation of current officers, directors, trustees, and key employees . . . . .</b>  | 106,859                       | 100,000                                     | 6,859  | 0                                       |
| <b>6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .</b>   |                               |   |  |   |
| <b>7 Other salaries and wages</b>  | 72,019                        | 11,685                                      | 60,334   | 0                                       |
| <b>8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .</b>   | 7,480                         | 4,638                                       | 2,842  | 0                                       |
| <b>9 Other employee benefits . . . . .</b>   | 30,042                        | 18,626                                      | 11,416   | 0                                       |
| <b>10 Payroll taxes . . . . .</b>  | 13,864                        | 8,595                                       | 5,269  | 0                                       |
| <b>11 Fees for services (non-employees)</b>  |                               |   |  |   |
| <b>a Management . . . . .</b>  |                               |   |  |   |
| <b>b Legal . . . . .</b>   | 8,399                         | 8,399                                       | 0  | 0                                       |
| <b>c Accounting . . . . .</b>  | 3,300                         | 0   | 3,300  | 0                                       |
| <b>d Lobbying . . . . .</b>  |                               |   |  |   |
| <b>e Professional fundraising See Part IV, line 17 . . . . .</b>   | 367,874                       |   |  | 367,874                                 |
| <b>f Investment management fees . . . . .</b>  |                               |   |  |   |
| <b>g Other . . . . .</b>   | 2,505                         | 1,553                                       | 952  | 0                                       |
| <b>12 Advertising and promotion . . . . .</b>  |                               |   |  |   |
| <b>13 Office expenses . . . . .</b>  |                               |   |  |   |
| <b>14 Information technology . . . . .</b>   |                               |   |  |   |
| <b>15 Royalties . . . . .</b>  |                               |   |  |   |
| <b>16 Occupancy . . . . .</b>  | 19,776                        | 12,656                                      | 7,120  | 0                                       |
| <b>17 Travel . . . . .</b>   |                               |   |  |   |
| <b>18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .</b>   |                               |   |  |   |
| <b>19 Conferences, conventions, and meetings . . . . .</b>   |                               |   |  |   |
| <b>20 Interest . . . . .</b>   | 1,999                         | 0   | 1,999  | 0                                       |
| <b>21 Payments to affiliates . . . . .</b>   |                               |   |  |   |
| <b>22 Depreciation, depletion, and amortization . . . . .</b>  | 0                             | 0   | 0  | 0                                       |
| <b>23 Insurance . . . . .</b>  | 4,033                         | 0   | 4,033  | 0                                       |
| <b>24 Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below )</b>  |                               |   |  |   |
| <b>a COMPUTER WEB AND INTERNET</b>   | 5,222                         | 0   | 5,222  | 0                                       |
| <b>b MEMBERSHIP EXPENSES</b>   | 100                           | 100   | 0  | 0                                       |
| <b>c BANK FEES</b>   | 4,026                         | 0   | 422  | 3,604                                   |
| <b>d COMMUNICATIONS</b>  | 8,524                         | 0   | 8,524  | 0                                       |
| <b>e STATE REGISTRATION FEES</b>   | 3,413                         | 0   | 0  | 3,413                                   |
| <b>f All other expenses</b>  | 4,826                         | 612   | 4,214  | 0                                       |
| <b>25 Total functional expenses. Add lines 1 through 24f</b>   | 664,261                       | 166,864                                     | 122,506  | 374,891                                 |
| <b>26 Joint costs. Check here <input checked="" type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation</b> |                               |   |  |   |

**Part X Balance Sheet**

|                             |  | <b>(A)<br/>Beginning of year</b> |           | <b>(B)<br/>End of year</b> |
|-----------------------------|--|----------------------------------|-----------|----------------------------|
| Assets                      | 1 Cash—non-interest-bearing . . . . .  | 25,899                           | <b>1</b>  | 669                        |
|                             | 2 Savings and temporary cash investments . . . . .   |                                  | <b>2</b>  |                            |
|                             | 3 Pledges and grants receivable, net . . . . .   |                                  | <b>3</b>  |                            |
|                             | 4 Accounts receivable, net . . . . .   |                                  | <b>4</b>  |                            |
|                             | 5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .                   |                                  | <b>5</b>  | 121,414                    |
|                             | 6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L . . . . .      |                                  | <b>6</b>  |                            |
|                             | 7 Notes and loans receivable, net . . . . .  |                                  | <b>7</b>  |                            |
|                             | 8 Inventories for sale or use . . . . .  | 6,000                            | <b>8</b>  | 6,000                      |
|                             | 9 Prepaid expenses and deferred charges . . . . .  |                                  | <b>9</b>  |                            |
|                             | 10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D . . . . .  | <b>10a</b>                       |           |                            |
|                             | b Less accumulated depreciation . . . . .  | <b>10b</b>                       |           | <b>10c</b>                 |
|                             | 11 Investments—publicly traded securities . . . . .  |                                  | <b>11</b> |                            |
|                             | 12 Investments—other securities See Part IV, line 11 . . . . .   |                                  | <b>12</b> |                            |
|                             | 13 Investments—program-related See Part IV, line 11 . . . . .  |                                  | <b>13</b> |                            |
|                             | 14 Intangible assets . . . . .   |                                  | <b>14</b> |                            |
|                             | 15 Other assets See Part IV, line 11 . . . . .   |                                  | <b>15</b> |                            |
|                             | <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .  | 31,899                           | <b>16</b> | 128,083                    |
| Liabilities                 | 17 Accounts payable and accrued expenses . . . . .   | 49,835                           | <b>17</b> | 284                        |
|                             | 18 Grants payable . . . . .  |                                  | <b>18</b> |                            |
|                             | 19 Deferred revenue . . . . .  |                                  | <b>19</b> |                            |
|                             | 20 Tax-exempt bond liabilities . . . . .   |                                  | <b>20</b> |                            |
|                             | 21 Escrow or custodial account liability Complete Part IV of Schedule D . . . . .  |                                  | <b>21</b> |                            |
|                             | 22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . . | 23,558                           | <b>22</b> |                            |
|                             | 23 Secured mortgages and notes payable to unrelated third parties . . . . .  |                                  | <b>23</b> |                            |
|                             | 24 Unsecured notes and loans payable to unrelated third parties . . . . .  |                                  | <b>24</b> |                            |
|                             | 25 Other liabilities Complete Part X of Schedule D . . . . .   |                                  | <b>25</b> |                            |
|                             | <b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .   | 73,393                           | <b>26</b> | 284                        |
| Net Assets or Fund Balances | <b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>                                 |                                  |           |                            |
|                             | 27 Unrestricted net assets . . . . .   | -41,494                          | <b>27</b> | 127,799                    |
|                             | 28 Temporarily restricted net assets . . . . .   |                                  | <b>28</b> |                            |
|                             | 29 Permanently restricted net assets . . . . .   |                                  | <b>29</b> |                            |
|                             | <b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>  |                                  |           |                            |
|                             | 30 Capital stock or trust principal, or current funds . . . . .  |                                  | <b>30</b> |                            |
|                             | 31 Paid-in or capital surplus, or land, building or equipment fund . . . . .   |                                  | <b>31</b> |                            |
|                             | 32 Retained earnings, endowment, accumulated income, or other funds . . . . .  |                                  | <b>32</b> |                            |
|                             | 33 Total net assets or fund balances . . . . .   | -41,494                          | <b>33</b> | 127,799                    |
|                             | <b>34 Total liabilities and net assets/fund balances</b> . . . . .   | 31,899                           | <b>34</b> | 128,083                    |

**Part XI Financial Statements and Reporting**

- 1** Accounting method used to prepare the Form 990       Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .
- b** Were the organization's financial statements audited by an independent accountant? . . . . .
- c** If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O . . . . .
- d** If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both  
 Separate basis       Consolidated basis       Both consolidated and separated basis
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits . . . . .

|           | <b>Yes</b> | <b>No</b> |
|-----------|------------|-----------|
| <b>2a</b> |            | No        |
| <b>2b</b> | Yes        |           |
| <b>2c</b> |            | No        |
| <b>3a</b> |            | No        |
| <b>3b</b> |            |           |

## Additional Data

**Software ID:**  
**Software Version:**  
**EIN:** 54-1798397  
**Name:** THE LAW ENFORCEMENT ALLIANCE OF AMERICA INC

### Form 990, Part IX - Statement of Functional Expenses - 24a - 24e Other Expenses

| <i>Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.</i> | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| COMPUTER WEB AND INTERNET  | 5,222                 | 0                               | 5,222                                  | 0                           |
| MEMBERSHIP EXPENSES  | 100                   | 100                             | 0                                      | 0                           |
| BANK FEES  | 4,026                 | 0                               | 422                                    | 3,604                       |
| COMMUNICATIONS   | 8,524                 | 0                               | 8,524                                  | 0                           |
| STATE REGISTRATION FEES  | 3,413                 | 0                               | 0                                      | 3,413                       |

2009

Open to Public  
Inspection**SCHEDULE G**  
**(Form 990 or 990-EZ)****Supplemental Information Regarding  
Fundraising or Gaming Activities**

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19,  
 or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.  
 ► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

Department of the Treasury  
Internal Revenue Service

Name of the organization

THE LAW ENFORCEMENT ALLIANCE OF AMERICA INC

Employer identification number

54-1798397

**Part I Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17.  
 Form 990-EZ filers are not required to complete this part.

**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply

- |  |  |
|--|--|
| a <input type="checkbox"/> Mail solicitations                | e <input type="checkbox"/> Solicitation of non-government grants |
| b <input type="checkbox"/> Internet and e-mail solicitations | f <input type="checkbox"/> Solicitation of government grants     |
| c <input checked="" type="checkbox"/> Phone solicitations    | g <input type="checkbox"/> Special fundraising events            |
| d <input type="checkbox"/> In-person solicitations           |  |

**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising activities?

 Yes  No
 

**b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table

| (i) Name of individual or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have custody or control of contributions? |    | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in col (i) | (vi) Amount paid to (or retained by) organization |
|---|---------------|--|----|-----------------------------------|--|---|
|   |               | Yes  | No |                                   |  |   |
| DYTEL INC                                     | TELEMARKETING | Yes  |    | 274,402                           | 248,272  | 26,130  |
| EAST COAST PRODUCTIONS                        | TELEMARKETING | Yes  |    | 133,255                           | 119,602  | 13,653  |
| <b>Total . . . . .</b>                        |               |  | ►  | 407,657                           | 367,874  | 39,783  |

**3** List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

IL,FL,UT,RI,ME,VA,SC,TN,MO,MD,NV,OR,PA,WY,AR,ND,WI,CT,MA

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

|                        | (a) Event #1<br>(event type)  | (b) Event #2<br>(event type) | (c) Other Events<br>(total number) | (d) Total Events<br>(Add col (a) through col (c)) |
|------------------------|---|------------------------------|------------------------------------|---|
| <b>Revenue</b>         | 1 Gross receipts . . .  |                              |                                    |   |
|                        | 2 Less Charitable contributions . . .                                     |                              |                                    |   |
|                        | 3 Gross income (line 1 minus line 2) . . .                                |                              |                                    |   |
| <b>Direct Expenses</b> | 4 Cash prizes . . .   |                              |                                    |   |
|                        | 5 Non-cash prizes . . .   |                              |                                    |   |
|                        | 6 Rent/facility costs . . .   |                              |                                    |   |
|                        | 7 Food and beverages . . .  |                              |                                    |   |
|                        | 8 Entertainment . . .   |                              |                                    |   |
|                        | 9 Other direct expenses . . .   |                              |                                    |   |
|                        | 10 Direct expense summary Add lines 4 through 9 in column (d) . . . . . ► |                              |                                    |   |
|                        | 11 Net income summary Combine lines 3, column d, and line 10. . . . . ►   |                              |                                    |   |

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

|                        | (a) Bingo   | (b) Pull tabs/Instant bingo/progressive bingo                       | (c) Other gaming  | (d) Total gaming<br>(Add col (a) through col (c))                   |
|------------------------|---|---|---|---|
| <b>Revenue</b>         | 1 Gross revenue . . . . .   |   |   |   |
| <b>Direct Expenses</b> | 2 Cash prizes . . . . .   |   |   |   |
|                        | 3 Non-cash prizes . . . . .   |   |   |   |
|                        | 4 Rent/facility costs . . . . .   |   |   |   |
|                        | 5 Other direct expenses . . . . .   |   |   |   |
|                        | 6 Volunteer labor . . . . .   | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No |
|                        | 7 Direct expense summary Add lines 2 through 5 in column (d) . . . . . ►      |   |   |   |
|                        | 8 Net gaming income summary Combine lines 1, column d, and line 7 . . . . . ► |   |   |   |

|  |                              |                             |
|--|------------------------------|-----------------------------|
| 9 Enter the state(s) in which the organization operates gaming activities . . . . .  | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| a Is the organization licensed to operate gaming activities in each of these states? . . . . .   | <input type="checkbox"/> 9a  |                             |
| b If "No," Explain _____   |                              |                             |
| 10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?   | <input type="checkbox"/> 10a |                             |
| b If "Yes," Explain _____  |                              |                             |
| 11 Does the organization operate gaming activities with nonmembers? . . . . .  | <input type="checkbox"/> 11  |                             |
| 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . . | <input type="checkbox"/> 12  |                             |

|  | Yes                               | No  |
|--|-----------------------------------|---|
| <b>13</b> Indicate the percentage of gaming activity operated in<br>a The organization's facility . . . . .<br>b An outside facility . . . . .   | 13a                               | 13b   |
| <b>14</b> Enter the name and address of the person who prepares the organization's gaming/special events books and records   |                                   |   |
| Name ►   |                                   |   |
| Address ►  |                                   |   |
| <b>15a</b> Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . .  | 15a                               |   |
| b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____                             |                                   |   |
| c If "Yes," enter name and address   |                                   |   |
| Name ►   |                                   |   |
| Address ►  |                                   |   |
| <b>16</b> Gaming manager information   |                                   |   |
| Name ►   |                                   |   |
| Gaming manager compensation ► \$ _____   |                                   |   |
| Description of services provided ►   |                                   |   |
| <input type="checkbox"/> Director/officer  | <input type="checkbox"/> Employee | <input type="checkbox"/> Independent contractor |
| <b>17</b> Mandatory distributions  |                                   |   |
| a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . .                                     |                                   |   |
| b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____ | 17a                               |   |

**Schedule J  
(Form 990)****Compensation Information**

OMB No 1545-0047

**2009****Open to Public  
Inspection**Department of the Treasury  
Internal Revenue Service

**For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**  
**► Complete if the organization answered "Yes" to Form 990, Part IV, question 23.**  
**► Attach to Form 990. ► See separate instructions.**

**Name of the organization**

THE LAW ENFORCEMENT ALLIANCE OF AMERICA INC

**Employer identification number**

54-1798397

**Part I Questions Regarding Compensation**

Yes No

- 1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

- b** If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain

- 2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

- 3** Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply

- |  |   |
|--|---|
| <input type="checkbox"/> Compensation committee              | <input checked="" type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                               |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

- 4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization

- a** Receive a severance payment or change-of-control payment?  
**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?  
**c** Participate in, or receive payment from, an equity-based compensation arrangement?  
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

**Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.**

- 5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of

- a** The organization?

- b** Any related organization?

If "Yes," to line 5a or 5b, describe in Part III

- 6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of

- a** The organization?

- b** Any related organization?

If "Yes," to line 6a or 6b, describe in Part III

- 7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

- 8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53.4958-4(a)(3)? If "Yes," describe in Part III

- 9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii). Do not list any individuals that are not listed on Form 990, Part VII

**Note.** The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

**Part III Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

| Identifier | Return Reference | Explanation |
|------------|------------------|-------------|
|            |                  |             |

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**Schedule L**  
(Form 990 or 990-EZ)

## **Transactions with Interested Persons**

► Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38a or 40b.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions

OMB No 1545-0047

2009

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**

THE LAW ENFORCEMENT ALLIANCE OF AMERICA INC

**Employer identification number**

54-1798397

**Part I Excess Benefit Transactions** (section 501(c)(3) and section 501 (c)(4) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

| 1 | (a) Name of disqualified person | (b) Description of transaction | (c) Corrected: |    |
|---|---------------------------------|--------------------------------|----------------|----|
|   |                                 |                                | Yes            | No |
|   |                                 |                                |                |    |
|   |                                 |                                |                |    |
|   |                                 |                                |                |    |
|   |                                 |                                |                |    |
|   |                                 |                                |                |    |

**2** Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 . . . . .

**3** Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ► \$

### **Part III    Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, Line 26, or Form 990-EZ, Part V, Line 3(a).

### **Part III Grants or Assistance Benefitting Interested Persons.**

**GRANTS OF ASSISTANCE BENEFITTING INTERESTED PERSONS.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

**Part IV Business Transactions Involving Interested Persons.**

**BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS.** Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

**SCHEDULE O**  
**(Form 990)****Supplemental Information to Form 990****2009****Open to Public  
Inspection**

**Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
► Attach to Form 990.**

**Name of the organization**

THE LAW ENFORCEMENT ALLIANCE OF AMERICA INC

**Employer identification number**

54-1798397

| Identifier       | Return Reference | Explanation   |
|------------------|------------------|---|
| Pt VI-C, Line 19 |                  | CONFLICT OF INTEREST STATEMENT UPDATED ANNUALLY BY BOARD OF DIRECTORS |

| Identifier      | Return Reference | Explanation                    |
|-----------------|------------------|--------------------------------|
| Pt VI-A, Line 6 |                  | MEMBERS ARE THE GENERAL PUBLIC |

| Identifier       | Return Reference | Explanation                               |
|------------------|------------------|---|
| Pt VI-A, Line 7a |                  | MEMBERS CAST VOTES FOR BOARD OF DIRECTORS |

| Identifier        | Return Reference | Explanation                           |
|-------------------|------------------|---------------------------------------|
| Pt VI-B, Line 11A |                  | BOARD REVIEWS 990 PRIOR TO SUBMISSION |

| Identifier          | Return Reference | Explanation   |
|---------------------|------------------|---|
| Pt VI-B, Line<br>15 |                  | WRITTEN CONTRACT AND OTHER NON PROFIT ORGANIZATIONS USED TO DETERMINE<br>COMPENSATION |

| Identifier      | Return Reference | Explanation   |
|-----------------|------------------|---|
| Pt VI-A, Line 5 |                  | EMPLOYEE THEFT WAS DEDUCTED IN 2009 AND QUANTIFIED RECORDED AS AN EMPLOYEE RECEIVABLE UNTIL PROOF COULD BE ESTABLISHED THAT A DEFALCATION OCCURED |

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**SCHEDULE R**  
**(Form 990)**

### **Related Organizations and Unrelated Partnerships**

OMB No 1545-0047

2009

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**

## THE LAW ENFORCEMENT ALLIANCE OF AMERICA INC.

**Employer identification number**

54-1798397

**Part I Identification of Disregarded Entities** (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

**Part II Identification of Related Tax-Exempt Organizations** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

| (a)<br>Name, address, and EIN of related organization  | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Exempt Code section | (e)<br>Public charity status (if section 501(c)(3)) | (f)<br>Direct controlling entity |
|--|-------------------------|--|----------------------------|---|----------------------------------|
| VIRGINIA LAW ENFORCEMENT ALLIANCE<br><br>5538 PORT ROYAL ROAD<br><br>SPRINGFIELD, VA 22151<br>31-1670817 | EDUCATION/ADVOCACY      | VA   | 501(C)(4)                  |   |                                  |
|  |                         |  |                            |   |                                  |
|  |                         |  |                            |   |                                  |
|  |                         |  |                            |   |                                  |
|  |                         |  |                            |   |                                  |
|  |                         |  |                            |   |                                  |
|  |                         |  |                            |   |                                  |
|  |                         |  |                            |   |                                  |
|  |                         |  |                            |   |                                  |
|  |                         |  |                            |   |                                  |
|  |                         |  |                            |   |                                  |
|  |                         |  |                            |   |                                  |
|  |                         |  |                            |   |                                  |
|  |                         |  |                            |   |                                  |
|  |                         |  |                            |   |                                  |
|  |                         |  |                            |   |                                  |

**Part III Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

**Part V Transactions With Related Organizations** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, or 36.)

**Note.** Complete line 1 if any entity is listed in Parts II, III or IV

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity
- b** Gift, grant, or capital contribution to other organization(s)
- c** Gift, grant, or capital contribution from other organization(s)
- d** Loans or loan guarantees to or for other organization(s)
- e** Loans or loan guarantees by other organization(s)
  
- f** Sale of assets to other organization(s)
- g** Purchase of assets from other organization(s)
- h** Exchange of assets
- i** Lease of facilities, equipment, or other assets to other organization(s)
  
- j** Lease of facilities, equipment, or other assets from other organization(s)
- k** Performance of services or membership or fundraising solicitations for other organization(s)
- l** Performance of services or membership or fundraising solicitations by other organization(s)
- m** Sharing of facilities, equipment, mailing lists, or other assets
- n** Sharing of paid employees
  
- o** Reimbursement paid to other organization for expenses
- p** Reimbursement paid by other organization for expenses
  
- q** Other transfer of cash or property to other organization(s)
- r** Other transfer of cash or property from other organization(s)

|           | Yes | No |
|-----------|-----|----|
| <b>1a</b> |     | No |
| <b>1b</b> |     | No |
| <b>1c</b> |     | No |
| <b>1d</b> |     | No |
| <b>1e</b> |     | No |
|           |     |    |
| <b>1f</b> |     | No |
| <b>1g</b> |     | No |
| <b>1h</b> |     | No |
| <b>1i</b> |     | No |
|           |     |    |
| <b>1j</b> | Yes |    |
| <b>1k</b> | Yes |    |
| <b>1l</b> |     | No |
| <b>1m</b> |     | No |
| <b>1n</b> |     | No |
|           |     |    |
| <b>1o</b> |     | No |
| <b>1p</b> |     | No |
|           |     |    |
| <b>1q</b> |     | No |
| <b>1r</b> |     | No |

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

|                                      | (a)<br>Name of other organization | (b)<br>Transaction type(a-r) | (c)<br>Amount involved |
|--------------------------------------|-----------------------------------|------------------------------|------------------------|
| <b>(1)</b> TBD                       |                                   | a                            |                        |
| <b>(1)</b> See Additional Data Table |                                   |                              |                        |
| <b>(2)</b>                           |                                   |                              |                        |
| <b>(3)</b>                           |                                   |                              |                        |
| <b>(4)</b>                           |                                   |                              |                        |
| <b>(5)</b>                           |                                   |                              |                        |
| <b>(6)</b>                           |                                   |                              |                        |

**Part VI Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

Form 4562

# Depreciation and Amortization (Including Information on Listed Property)

OMB No 1545-0172

2009

Department of the Treasury  
Internal Revenue Service**► See separate instructions. ► Attach to your tax return.**Attachment  
Sequence No 67Name(s) shown on return  
THE LAW ENFORCEMENT ALLIANCE OF  
AMERICA INC

Business or activity to which this form relates

Form 990 / Form 990EZ

Identifying number

54-1798397

**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

|   |                              |                  |
|---|------------------------------|------------------|
| <b>1</b> Maximum amount See the instructions for a higher limit for certain businesses . . . . .  | <b>1</b>                     | \$ 125,000       |
| <b>2</b> Total cost of section 179 property placed in service (see instructions) . . . . .  | <b>2</b>                     |                  |
| <b>3</b> Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .   | <b>3</b>                     | \$ 500,000       |
| <b>4</b> Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0- . . . . .   | <b>4</b>                     |                  |
| <b>5</b> Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions . . . . . | <b>5</b>                     |                  |
| <b>6</b> (a) Description of property  | (b) Cost (business use only) | (c) Elected cost |
|   |                              |                  |
|   |                              |                  |
| <b>7</b> Listed property Enter the amount from line 29 . . . . .  | <b>7</b>                     |                  |
| <b>8</b> Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 . . . . .  | <b>8</b>                     |                  |
| <b>9</b> Tentative deduction Enter the <b>smaller</b> of line 5 or line 8 . . . . .   | <b>9</b>                     |                  |
| <b>10</b> Carryover of disallowed deduction from line 13 of your 2008 Form 4562 . . . . .   | <b>10</b>                    |                  |
| <b>11</b> Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .                   | <b>11</b>                    |                  |
| <b>12</b> Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11 . . . . .  | <b>12</b>                    |                  |
| <b>13</b> Carryover of disallowed deduction to 2010 Add lines 9 and 10, less line 12 ►  | <b>13</b>                    |                  |

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.

|   |
|---|
| <b>Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)</b>                                      |
| <b>14</b> Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) . . . . . |
| <b>15</b> Property subject to section 168(f)(1) election . . . . .  |
| <b>16</b> Other depreciation (including ACRS) . . . . .   |

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)****Section A**

|   |           |
|---|-----------|
| <b>17</b> MACRS deductions for assets placed in service in tax years beginning before 2009 . . . . .  | <b>17</b> |
| <b>18</b> If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ► |           |

**Section B—Assets Placed in Service During 2009 Tax Year Using the General Depreciation System**

| (a) Classification of property        | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|---------------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| <b>19a</b> 3-year property            |                                      |  |                     |                |            |                            |
| <b>b</b> 5-year property              |                                      |  |                     |                |            |                            |
| <b>c</b> 7-year property              |                                      |  |                     |                |            |                            |
| <b>d</b> 10-year property             |                                      |  |                     |                |            |                            |
| <b>e</b> 15-year property             |                                      |  |                     |                |            |                            |
| <b>f</b> 20-year property             |                                      |  |                     |                |            |                            |
| <b>g</b> 25-year property             |                                      |  | 25 yrs              |                | S/L        |                            |
| <b>h</b> Residential rental property  |                                      |  | 27 5 yrs            | MM             | S/L        |                            |
|                                       |                                      |  | 27 5 yrs            | MM             | S/L        |                            |
| <b>i</b> Nonresidential real property |                                      |  | 39 yrs              | MM             | S/L        |                            |
|                                       |                                      |  |                     | MM             | S/L        |                            |

**Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System**

|                       |  |  |        |    |     |  |
|-----------------------|--|--|--------|----|-----|--|
| <b>20a</b> Class life |  |  |        |    | S/L |  |
| <b>b</b> 12-year      |  |  | 12 yrs |    | S/L |  |
| <b>c</b> 40-year      |  |  | 40 yrs | MM | S/L |  |

**Part IV Summary (see instructions)**

|   |           |
|---|-----------|
| <b>21</b> Listed property Enter amount from line 28 . . . . .   | <b>21</b> |
| <b>22</b> <b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions . . . . . | <b>22</b> |
| <b>23</b> For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .   | <b>23</b> |

**Part V**

**Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information (Caution:** See the instructions for limits for passenger automobiles.)

**24a** Do you have evidence to support the business/investment use claimed?  Yes  No      **24b** If "Yes," is the evidence written?  Yes  No

| (a)<br>Type of property (list<br>vehicles first) | (b)<br>Date placed in<br>service | (c)<br>Business/<br>investment<br>use<br>percentage | (d)<br>Cost or other<br>basis | (e)<br>Basis for depreciation<br>(business/investment<br>use only) | (f)<br>Recovery<br>period | (g)<br>Method/<br>Convention | (h)<br>Depreciation/<br>deduction | (i)<br>Elected<br>section 179<br>cost |
|--|----------------------------------|---|-------------------------------|--|---------------------------|------------------------------|-----------------------------------|---------------------------------------|
|  |                                  |   |                               |  |                           |                              |                                   |                                       |

**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)      **25**

**26** Property used more than 50% in a qualified business use

|  |   |  |  |  |  |  |  |  |
|--|---|--|--|--|--|--|--|--|
|  | % |  |  |  |  |  |  |  |
|  | % |  |  |  |  |  |  |  |
|  | % |  |  |  |  |  |  |  |

**27** Property used 50% or less in a qualified business use

|  |   |  |  |       |  |  |  |  |
|--|---|--|--|-------|--|--|--|--|
|  | % |  |  | S/L - |  |  |  |  |
|  | % |  |  | S/L - |  |  |  |  |
|  | % |  |  | S/L - |  |  |  |  |

**28** Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1      **28**

**29** Add amounts in column (i), line 26 Enter here and on line 7, page 1      **29**

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

| <b>30</b> Total business/investment miles driven during the year (do not include commuting miles) | (a)<br>Vehicle 1 | (b)<br>Vehicle 2 | (c)<br>Vehicle 3 | (d)<br>Vehicle 4 | (e)<br>Vehicle 5 | (f)<br>Vehicle 6 |     |    |     |    |
|---|------------------|------------------|------------------|------------------|------------------|------------------|-----|----|-----|----|
|   | Yes              | No               | Yes              | No               | Yes              | No               | Yes | No | Yes | No |
| <b>31</b> Total commuting miles driven during the year  |                  |                  |                  |                  |                  |                  |     |    |     |    |
| <b>32</b> Total other personal(noncommuting) miles driven   |                  |                  |                  |                  |                  |                  |     |    |     |    |
| <b>33</b> Total miles driven during the year Add lines 30 through 32                              |                  |                  |                  |                  |                  |                  |     |    |     |    |
| <b>34</b> Was the vehicle available for personal use during off-duty hours?                       |                  |                  |                  |                  |                  |                  |     |    |     |    |
| <b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?               |                  |                  |                  |                  |                  |                  |     |    |     |    |
| <b>36</b> Is another vehicle available for personal use?  |                  |                  |                  |                  |                  |                  |     |    |     |    |

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

|  |            |           |
|--|------------|-----------|
| <b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?  | <b>Yes</b> | <b>No</b> |
|  |            |           |
| <b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners |            |           |
| <b>39</b> Do you treat all use of vehicles by employees as personal use?   |            |           |
| <b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?   |            |           |
| <b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions )  |            |           |

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

**Part VI Amortization**

| (a)<br>Description of costs | (b)<br>Date<br>amortization<br>begins | (c)<br>A amortizable<br>amount | (d)<br>Code<br>section | (e)<br>Amortization<br>period or<br>percentage | (f)<br>A amortization for<br>this year |
|-----------------------------|---------------------------------------|--------------------------------|------------------------|--|--|
|                             |                                       |                                |                        |  |  |

**42** A amortization of costs that begins during your 2009 tax year (see instructions)

|  |  |  |  |  |
|--|--|--|--|--|
|  |  |  |  |  |
|  |  |  |  |  |

**43** A amortization of costs that began before your 2009 tax year      **43**

**44** Total. Add amounts in column (f) See the instructions for where to report      **44**